

Presentment Date and Time: April 15, 2022, at 10:00 a.m. (prevailing Eastern Time)
Objection Date and Time: April 12, 2022, at 4:00 p.m. (prevailing Eastern Time)

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

**PURDUE PHARMA L.P., et al.,

Debtors.¹**

Chapter 11

Case No. 19-23649 (RDD)

(Jointly Administered)

**NOTICE OF PRESENTMENT OF APPLICATION OF DEBTORS FOR
AUTHORITY TO RETAIN AND EMPLOY LATHAM & WATKINS LLP AS SPECIAL
COUNSEL TO THE DEBTORS EFFECTIVE JANUARY 13, 2022**

¹ The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

PLEASE TAKE NOTICE that on April 1, 2022, the above-captioned debtors and debtors in possession in these proceedings (collectively, the “**Debtors**”) filed the annexed *Application of Debtors for Authority to Retain and Employ Latham & Watkins LLP as Special Counsel to the Debtors Effective as of January 13, 2022* (the “**Application**”).

PLEASE TAKE FURTHER NOTICE that, unless a written objection to the Application is served and filed with proof of service with the Clerk of the Court, and a courtesy copy delivered to the undersigned and to chambers of the Honorable Robert D. Drain, so as to be received by **April 12, 2022 at 4:00 p.m. (prevailing Eastern Time)**, there will not be a hearing to consider such Application, and an order, substantially in the form attached to the Application as **Exhibit A** (the “**Proposed Order**”), will be presented for signature by the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, at the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601 (the “**Bankruptcy Court**”), on **April 15, 2022 at 10:00 a.m. (prevailing Eastern Time)**.

PLEASE TAKE FURTHER NOTICE that, if a written objection is timely filed and served with respect to the Application, a hearing (the “**Hearing**”) will be held to consider the Application before the Honorable Robert D. Drain, United States Bankruptcy Judge, at the United States Bankruptcy Court, 300 Quarropas Street, White Plains, New York 10601, on a date to be announced; *provided* that, pursuant to General Order M-543, dated March 20, 2020 (Morris, C.J.) (“**General Order M-543**”), such Hearing shall be conducted **via Zoom for Government®** so long as General Order M-543 is in effect or unless otherwise ordered by the Bankruptcy Court.²

² A copy of General Order M-543 can be obtained by visiting <https://www.nysb.uscourts.gov/news/general-order-m-543-court-operations-under-exigent-circumstances-created-covid-19>.

PLEASE TAKE FURTHER NOTICE that objecting parties are required to attend the Hearing, and failure to appear may result in relief being granted upon default; *provided* that objecting parties shall attend the Hearing via Zoom for Government so long as General Order M-543 is in effect or unless otherwise ordered by the Bankruptcy Court.

PLEASE TAKE FURTHER NOTICE that copies of the Application may be obtained free of charge by visiting the website of Prime Clerk LLC at <https://restructuring.primeclerk.com/purduepharma>. You may also obtain copies of any pleadings by visiting the Bankruptcy Court's website at <http://www.nysb.uscourts.gov> in accordance with the procedures and fees set forth therein.

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Dated: April 1, 2022
New York, New York

DAVIS POLK & WARDWELL LLP

By: /s/ Eli J. Vonnegut

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

**PURDUE PHARMA L.P., et al.,

Debtors.¹**

Chapter 11

Case No. 19-23649

(Jointly Administered)

**APPLICATION OF DEBTORS FOR AUTHORITY TO RETAIN
AND EMPLOY LATHAM & WATKINS LLP AS SPECIAL COUNSEL
TO THE DEBTORS EFFECTIVE AS OF JANUARY 13, 2022**

Purdue Pharma L.P. (“PPLP”) and its affiliates that are debtors and debtors in possession in these proceedings (collectively, the “Debtors,” the “Company” or “Purdue”) hereby represent in support of this application (this “Application”):

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Jurisdiction and Venue

1. The Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.). This is a core proceeding pursuant to 28 U.S.C. § 157(b) and, pursuant to Rule 7008 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), the Debtors consent to entry of a final order by the Court in connection with this Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter a final order or judgment consistent with Article III of the United States Constitution. Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Background

2. On September 15, 2019 (the “**Petition Date**”), the Debtors each commenced with this Court a voluntary case under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On September 27, 2019, the United States Trustee for the Southern District of New York (the “**U.S. Trustee**”) appointed the official committee of unsecured creditors in these chapter 11 cases (the “**Chapter 11 Cases**”). No trustee has been appointed.

3. The Chapter 11 Cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Bankruptcy Rules [D.I. 59].

4. Additional information about the Debtors’ businesses and the events leading up to the Petition Date can be found in the *Debtors’ Informational Brief* [D.I. 17].

Relief Requested

5. By this Application, pursuant to section 327(e) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “**Local Rules**”), the Debtors request authority to retain and employ Latham and Watkins LLP (“**L&W**”) as special counsel to the Debtors for the matters described herein, effective as of January 13, 2022.

6. A proposed form of order granting the relief requested in this Application is attached hereto as **Exhibit A** (the “**Proposed Order**”).

7. In support of the relief requested herein, the Debtors submit (i) the *Declaration of Gregory G. Garre in Support of Application of Debtors for Authority to Retain and Employ Latham & Watkins LLP as Special Counsel to the Debtors Effective as of January 13, 2022* (the “**Garre Declaration**”), attached hereto as **Exhibit B** and (ii) the *Declaration of Marc L. Kesselman in Support of Application of Debtors for Authority to Retain and Employ Latham & Watkins LLP as Special Counsel to the Debtors Effective as of January 13, 2022* (the “**Kesselman Declaration**”), attached hereto as **Exhibit C**.

Scope of L&W’s Services

8. L&W has been retained to represent the Debtors in connection with an appeal (the “**Appeal**”) from the *Decision and Order on Appeal* (the “**District Court Order**”) of the United States District Court for the Southern District of New York (the “**District Court**”) entered in *In re: Purdue Pharma L.P.*, SDNY No. 21 cv 7532 (CM) (the “**District Court Case**”).

9. On September 17, 2021, this Court entered the *Findings of Fact, Conclusions of Law, and Order Confirming Twelfth Amended Joint Chapter 11 Plan of Reorganization of Purdue Pharma L.P. and Its Affiliated Debtors* [D.I. 3787] (the “**Confirmation Order**”), which confirmed

the Debtors' plan of reorganization [D.I. 3726] (the "**Plan**"). Confirmation of the Plan was challenged on appeal and, on December 16, 2021, the District Court entered the District Court Order, which among other things, vacated the Confirmation Order.

10. Shortly thereafter, the Debtors appealed the District Court Order. On January 27, 2022, the United States Court of Appeals for the Second Circuit granted the Debtors leave to appeal the District Court Order and to expedite the appeals. *See Purdue Pharma, L.P. v. State of Washington*, Case No. 22-110 [D.I. 103].

11. Pursuant to the engagement letter executed on January 24, 2022 (the "**Engagement Letter**"), which is attached as **Exhibit 1** to the Garre Declaration, the Debtors have retained L&W to represent the Debtors in connection with the appeal of the District Court Order, including prosecuting the Appeal on behalf of the Debtors and advising the Debtors and their restructuring advisors in connection with the Appeal (collectively, the "**L&W Services**").

12. The Debtors require the L&W Services to effectively pursue the Appeal. As further discussed below and in the Garre Declaration, L&W's leading appellate litigation practice and experienced practitioners will enable the firm to effectively represent the Debtors in connection with the Appeal and to advise the Debtors and their restructuring advisors in connection with the Appeal. L&W will not serve as the Debtors' general or special counsel on matters not set forth in this Application, and will not advise the Debtors or their estates with respect to their duties under the Bankruptcy Code. As noted below, L&W will coordinate with the Debtors' other advisors to avoid duplication of services.

13. Subject to approval of this Application, L&W has informed the Debtors that it is willing to serve as the Debtors' special counsel and to perform the L&W Services.

L&W's Qualifications

14. The Debtors selected L&W to provide the L&W Services due to the firm's reputation and expertise in appellate litigation. L&W's appellate litigation team has broad experience handling a wide variety of cases before federal courts of appeal and the Supreme Court of the United States, and the firm's appellate experience includes cases to which the federal government, state governments, corporations, and individuals have been parties, as well as numerous cases raising challenging questions of law. L&W's appellate litigation practice has substantial experience advising clients in connection with and arguing cases before federal courts of appeal, including the United States Court of Appeals for the Second Circuit, and the Supreme Court of the United States. The L&W attorneys in this practice frequently handle a broad array of complex litigation matters on constitutional, statutory, regulatory and other legal matters.

15. Due to the briefing schedule for the Appeal, the Debtors, through L&W as proposed special appellate counsel, filed their opening brief in the Appeal on February 11, 2022. If required to retain different counsel to provide the L&W Services, the Debtors will be forced to expend significant resources and expense to familiarize such counsel with (i) the novel and complex legal issues raised in the Appeal and (ii) the status of matters that L&W has handled or intends to handle for the Debtors. Retaining different counsel at this stage in the Appeal would also burden the Debtors and impact their efforts to effectively pursue the Appeal, which would be to the detriment of the Debtors' estates.

16. In light of the foregoing, L&W is well qualified to represent the Debtors as special counsel pursuant to section 327(e) of the Bankruptcy Code in connection with the L&W Services,

and L&W's retention is in the best interest of the Debtors' estates, creditors, and other parties in interest.²

L&W's Disinterestedness

17. To the best of the Debtors' knowledge, information, and belief, except as disclosed in the Garre Declaration, L&W has represented that it neither holds nor represents any interest that is materially adverse to the Debtors' estates in connection with any of the L&W Services. Accordingly, retention of L&W meets the requirements set forth in section 327(e) of the Bankruptcy Code.

18. The Debtors have been informed that L&W will supplement the Garre Declaration if any facts or circumstances are discovered that require additional disclosure.

L&W's Compensation

19. The current hourly billing rates for L&W professionals expected to spend significant time on the engagement range from \$470 to \$1,720 depending upon the seniority and expertise of the professional involved. As part of this engagement, L&W has agreed to a 10% discount on standard hourly rates. In addition to the hourly billing rates set forth herein, L&W customarily charges its clients for all reimbursable expenses incurred, including photocopying charges, print jobs, travel and related expenses, transcripts, computer research, and similar items. The Debtors respectfully submit that L&W's rates and policies, as stated in the Garre Declaration, are reasonable and customary.

20. The Debtors understand that L&W will apply to the Court for allowance of compensation and reimbursement of expenses for all professional services performed and expenses incurred after January 13, 2022 in accordance with Administrative Order M-447 (*Amended*

² L&W was previously engaged by PPLP to assist with certain regulatory matters unrelated to the Chapter 11 Cases, although these matters are not currently active.

Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, dated January 29, 2013 (Morris, C.J.)), and the *U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013 (collectively, the “**Fee Guidelines**”), the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any applicable orders of the Court, including the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [D.I. 529].

21. To the best of the Debtors’ knowledge, no partner or associate of L&W, has received or been promised any compensation for legal services rendered or to be rendered in any capacity in connection with the Chapter 11 Cases, other than as permitted by the Bankruptcy Code. L&W has agreed not to share compensation received in connection with the Chapter 11 Cases with any other person, except as permitted by section 504(b) of the Bankruptcy Code and Bankruptcy Rule 2016(b) in respect of sharing of compensation among L&W’s partners.

No Duplication of Services

22. The Debtors intend that the L&W Services will complement, and not duplicate, the services being rendered by any other professional retained in these Chapter 11 Cases. L&W understands that the Debtors have retained and may retain additional professionals during the term of their engagement and agrees to work cooperatively with such professionals to avoid any duplication of services.

The Relief Requested Should Be Granted

23. Section 327(e) of the Bankruptcy Code provides that a debtor, subject to Court approval:

[M]ay employ, for a specified special purpose, other than to represent the [debtor in possession] in conducting the case, an

attorney that has represented the debtor, if in the best interest of the estate, and if such attorney does not represent or hold any interest adverse to the debtor or to the estate *with respect to the matter on which such attorney is to be employed*.

11 U.S.C. § 327(e) (emphasis added). Bankruptcy Rule 2014 requires that applications for retention of professionals include, among other things:

[S]pecific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant's knowledge, all of the [firm]'s connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee.

Fed. R. Bankr. P. 2014(a).

24. In light of the complexity of these Chapter 11 Cases and the novel issues raised by the Appeal, the Debtors respectfully submit that retaining and employing L&W pursuant to the terms of this Application is necessary and in the best interests of the Debtors' estates and all parties in interest in these Chapter 11 Cases. As set forth in the Garre Declaration, L&W has a leading and highly experienced appellate practice that will pursue and advise the Debtors in connection with the Appeal. The L&W Services will not overlap, but rather will complement, the services to be provided by the Debtors' general bankruptcy counsel, Davis Polk & Wardwell LLP. L&W has also represented to the Debtors that it neither holds nor represents any interest that is materially adverse to the Debtors' estates in connection with any matter for which it will be employed.

Retention Effective as of January 13, 2022 Is Warranted

25. The Debtors believe that the employment of L&W effective as of January 13, 2022, is warranted under the circumstances of the Chapter 11 Cases and the Appeal so that L&W may be compensated for its services prior to entry of an order approving L&W's retention. Further, the Debtors believe that no party-in-interest will be prejudiced by the granting of L&W's employment

effective as of January 13, 2022 because L&W has provided, and will continue to provide, valuable services to the Debtors' estates in the interim period.

Notice

26. Notice of this Application will be provided to: (a) the entities on the Master Service List (as defined in the Case Management Order and available on the Debtors' case website at <https://restructuring.primeclerk.com/purduepharma>) and (b) any party that has requested notice pursuant to Bankruptcy Rule 2002 (collectively, the "**Notice Parties**"). Based on the urgency of the circumstances surrounding this Application and the nature of the relief requested herein, the Debtors respectfully submit that no further notice is required.

No Previous Request

27. No previous request for the relief sought herein has been made by the Debtors to this Court or any other court.

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WHEREFORE, the Debtors respectfully request entry of the Proposed Order and such other and further relief as is just.

Dated: New York, New York
April 1, 2022

PURDUE PHARMA L.P.
(for itself and its affiliates as Debtors
and Debtors in Possession)

/s/ Marc L. Kesselman

Marc L. Kesselman
Executive Vice President, General
Counsel & Corporate Secretary
Purdue Pharma L.P.

Exhibit A

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

**PURDUE PHARMA L.P., et al.,

Debtors. ¹**

Chapter 11

Case No. 19-23649

(Jointly Administered)

**ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT
OF LATHAM & WATKINS LLP AS SPECIAL COUNSEL
FOR THE DEBTORS EFFECTIVE AS OF JANUARY 13, 2022**

Upon the application, dated April 1, 2022 (D.I. []) (the “**Application**”),² of Purdue Pharma L.P. and its debtor affiliates, as debtors and debtors in possession in the above-captioned Chapter 11 Cases (collectively, the “**Debtors**”), pursuant to section 327(e) of title 11 of the United States Code (the “**Bankruptcy Code**”), Bankruptcy Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “**Local Rules**”), for entry of an order authorizing the Debtors to retain Latham & Watkins LLP (“**L&W**”) as special counsel to the Debtors with respect to the L&W Services, effective as of January 13, 2022, all as more fully set forth in the Application; and upon the Garre Declaration and the Kesselman Declaration; and this Court having jurisdiction to consider the Application and the relief requested

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

² Capitalized terms used but not defined in this Order shall have the meanings ascribed to them in the Application.

therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.); and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of the Application having been provided to the Notice Parties, and such notice having been adequate and appropriate under the circumstances; and the opportunity for a hearing thereon having been provided; and there being no opposition to such request; and no additional notice or a hearing being required; and the Court having considered the Garre Declaration and the Kesselman Declaration, each filed contemporaneously with the Application, and the Court having determined that the relief sought in the Application is in the best interests of the Debtors, their creditors, and all parties in interest, and that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Application is approved as set forth herein.
2. The Debtors are authorized to retain L&W as special counsel to the Debtors with respect to the L&W Services, effective as of January 13, 2022, and L&W is authorized to perform the L&W Services described in the Application.
3. L&W shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the L&W Services in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Fee Guidelines, and any other applicable procedures and orders of the Court, including the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [D.I. 529].

4. L&W shall be compensated in accordance with, and shall file interim and final fee applications for allowance of its compensation and expenses and shall be subject to, sections 330 and 331 of the Bankruptcy Code, as well as the Bankruptcy Rules, Local Rules, the Fee Guidelines, and any further orders of the Court.

5. L&W shall provide ten (10) business days' notice to the Debtors, the U.S. Trustee and any statutory committee appointed in these Chapter 11 Cases before implementing any increases in the rates set forth in the Application for professionals providing the L&W Services, and such notice shall be filed with the Court.

6. The relief granted herein shall be binding upon any chapter 11 trustee appointed in any of the chapter 11 cases or upon any chapter 7 trustee appointed in the event of a subsequent conversion of any of the chapter 11 cases to cases under chapter 7.

7. Notice of the Application as provided therein is good and sufficient notice of such Application and the requirements of Bankruptcy Rule 6004(h) and the Local Rules are satisfied by such notice.

8. Notwithstanding any provision in the Bankruptcy Rules to the contrary, the terms and conditions of this Order are immediately effective and enforceable upon its entry.

9. The Debtors are authorized to take all reasonable actions necessary to effectuate the relief granted in this Order in accordance with the Application.

10. In the event of any inconsistency between the Application, the Engagement Letter, and this Order, the terms of this Order shall govern.

11. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: White Plains, New York

_____, 2022

HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Exhibit B

Garre Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

**PURDUE PHARMA L.P., *et al.*,

Debtors. ¹**

Chapter 11

Case No. 19-23649

(Jointly Administered)

**DECLARATION OF GREGORY G. GARRE IN SUPPORT OF APPLICATION
OF DEBTORS FOR AUTHORITY TO RETAIN AND EMPLOY
LATHAM & WATKINS LLP AS SPECIAL COUNSEL TO
THE DEBTORS EFFECTIVE AS OF JANUARY 13, 2022**

I, Gregory G. Garre, hereby declare that the following statements are true and correct to the best of my knowledge after due inquiry as described herein:

1. I am a partner of the law firm of Latham & Watkins LLP (“**L&W**”), an international law firm with offices across the United States, Europe, and Asia. I am the Global Chair of L&W’s Supreme Court & Appellate Practice and will lead L&W’s representation of the Debtors as special counsel in connection with the L&W Services (as defined below). I am admitted, practicing, and a member in good standing of the bar of the District of Columbia.

2. I submit this declaration (this “**Declaration**”) in support of the application (the “**Application**”)² of Purdue Pharma L.P. and certain of its affiliates, as debtors and debtors

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² Capitalized terms used but otherwise not defined herein shall have the meanings ascribed to such terms in the Application.

in possession in the above-captioned Chapter 11 Cases (collectively, the “**Debtors**”), for authority to retain L&W as the Debtors’ special counsel, which is filed contemporaneously herewith.

3. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge, information supplied to me by other L&W professionals or paraprofessionals, or my review of relevant documents. To the extent any information disclosed herein requires amendment or modification as additional party-in-interest information becomes available to L&W, a supplemental declaration will be submitted to this Court reflecting such amended or modified information.

Scope of Services to Be Provided

4. L&W has been retained to represent the Debtors in connection with an appeal (the “**Appeal**”) from the *Decision and Order on Appeal* (the “**District Court Order**”) of the United States District Court for the Southern District of New York (the “**District Court**”) entered in *In re: Purdue Pharma L.P.*, SDNY No. 21 cv 7532 (CM) (the “**District Court Case**”).

5. On September 17, 2021, this Court entered the *Findings of Fact, Conclusions of Law, and Order Confirming Twelfth Amended Joint Chapter 11 Plan of Reorganization of Purdue Pharma L.P. and Its Affiliated Debtors* [D.I. 3787] (the “**Confirmation Order**”), which confirmed the Debtors’ plan of reorganization [D.I. 3726] (the “**Plan**”). Confirmation of the Plan was challenged on appeal and, on December 16, 2021, the District Court entered the District Court Order, which among other things, vacated the Confirmation Order.

6. Shortly thereafter, the Debtors appealed the District Court Order. On January 27, 2022, the United States Court of Appeals for the Second Circuit granted the Debtors leave to appeal

the District Court Order and to expedite the appeals. *See Purdue Pharma, L.P., v. State of Washington*, Case No. 22-110 [D.I. 103].

7. The Debtors have retained L&W to represent the Debtors in connection with the appeal of the District Court Order, including prosecuting the Appeal on behalf of the Debtors and advising the Debtors and their restructuring advisors in connection with the Appeal (collectively, the “**L&W Services**”).

8. The L&W Services will be provided to the Debtors in accordance with the engagement letter executed on January 24, 2022 (the “**Engagement Letter**”), a copy of which is attached hereto as **Exhibit 1**.

9. L&W has worked diligently since its engagement to complete and file the Application in a form acceptable to the Debtors and the Court. However, it took an extended period of time to complete the Application given the breadth of the Parties in Interest List (as defined below).

L&W’s Qualifications

10. I understand that the Debtors selected L&W to provide the L&W Services due to the firm’s reputation and expertise in appellate litigation. L&W’s appellate litigation team has broad experience handling a wide variety of cases before federal courts of appeal and the Supreme Court of the United States, and the firm’s appellate experience includes cases to which the federal government, state governments, corporations, and individuals have been parties, as well as numerous cases raising challenging questions of law. L&W’s appellate litigation practice has substantial experience advising clients in connection with and arguing cases before federal courts of appeal, including the United States Court of Appeals for the Second Circuit, and the Supreme

Court of the United States. The L&W attorneys in this practice frequently handle a broad array of complex litigation matters on constitutional, statutory, regulatory and other legal matters.

11. Accordingly, I believe that L&W is both well-qualified and uniquely positioned to represent the Debtors as special appellate counsel under Bankruptcy Code section 327(e).³

L&W's Disclosure Procedures

12. L&W maintains a master client database as part of its conflict clearance and billing records. The master client database includes the names of the entities for which any attorney time charges have been billed since the database was first created (the “**Client Database**”). The Client Database includes the names of all current and former clients, the names of the parties who are or were related or adverse to such current and former clients, and the names of the L&W personnel who are or were responsible for current or former matters for such clients. The Client Database also includes the name of former clients of L&W attorneys while such attorneys were at a prior firm. L&W's policy is that no new matter may be accepted or opened within L&W without completing and submitting to those charged with maintaining the conflict clearance system the information necessary to check each such matter for conflicts, including the identity of the prospective client, the name of the matter, adverse parties, and, in some cases, parties related to the client or to an adverse party. Accordingly, the database is updated for every new matter undertaken by L&W. The accuracy of the system is a function of the completeness and accuracy of the information submitted by the attorney opening a new matter.

13. In January 2022, the Debtors provided L&W with a list of persons and entities who potentially have an interest in the Chapter 11 Cases (the “**Parties in Interest List**” and such parties, “**Parties in Interest**”), which Parties in Interest are in the categories listed on **Appendix 1**

³ L&W was previously engaged by PPLP to assist with certain regulatory matters unrelated to the Chapter 11 Cases, although these matters are not currently active.

hereto.⁴ L&W compared the names of each of the Parties in Interest to client matters in the Client Database for which professional time was recorded during the three years prior to January 25, 2022. This inquiry revealed that L&W and certain of its partners, counsel, and associates have in the past represented, currently represent, and likely in the future will represent certain Parties in Interest. Except as set forth herein, all such representations have been in matters unrelated to the Debtors and these Chapter 11 Cases.

14. The inquiry described above also revealed that L&W currently represents parties that are adverse or potentially adverse to the Debtors in matters unrelated to the L&W Services. Such matters are further described in the following paragraphs.

15. L&W represents Mallinckrodt Pharmaceuticals plc and certain of its affiliates (collectively, “**MNK**”) in connection with their chapter 11 proceedings. The confirmation order approving the plan of reorganization in the MNK chapter 11 proceedings was entered on March 2, 2022. In addition, Mallinckrodt Enterprises LLC, Mallinckrodt LLC, SpecGx LLC, Mallinckrodt Brand Pharmaceuticals Inc., Mallinckrodt Inc., MNK 2011 Inc., and Mallinckrodt Enterprises Holdings, Inc. (collectively, the “**MNK Defendants**”) as well as certain other MNK entities are co-defendants with certain of the Debtors in certain opioid-related litigation. L&W advised the MNK Defendants in connection with such MNK Defendants filing proofs of claim in the Debtors’ Chapter 11 Cases. Out of an abundance of caution, and as noted in the Engagement Letter, L&W has implemented an “ethics wall” between the L&W personnel representing MNK and the L&W personnel representing the Debtors in connection with the L&W Services.

⁴ The Parties in Interest List was provided by the Debtors to L&W for purposes of a conflicts check. The information listed on **Appendix 1** may have changed without my knowledge and may change during the pendency of these Chapter 11 Cases. As discussed below, L&W will update this Declaration, as described below, when it becomes aware of new material information.

16. L&W also represents each of (i) Zogenix, Inc. and (ii) Endo Pharmaceuticals in connection with certain opioid-related litigation in which certain of the Debtors are co-defendants. Endo International plc, an affiliate of Endo Pharmaceuticals, has filed a proof of claim in these Chapter 11 Cases, on behalf of itself and certain of its affiliates, including Endo Pharmaceuticals. L&W has not advised Endo Pharmaceuticals in connection with the filing of such proof of claim or with respect to any other matter related to the Chapter 11 Cases.

17. In addition to the foregoing, L&W also represents General Electric Company, PPG Industries, Covanta Essex and Sequa Corporation in connection with certain environmental regulatory and litigation matters in which Purdue Pharma Technologies, Inc. is also involved and a co-defendant. General Electric Company filed a proof of claim in these Chapter 11 Cases that is unrelated to the foregoing environmental regulatory and litigation matters, and L&W did not advise General Electric Company in connection with this proof of claim or with respect to any other matter related to the Chapter 11 Cases.

18. Finally, L&W represented Merrill Lynch Money Markets in connection with the review of an ISDA Agreement between Purdue and a third party.

19. To the best of my knowledge, after due inquiry, none of the matters described in paragraphs 15 through 18 represent an interest adverse to the Debtors or the Debtors' estates with respect to the L&W Services. Moreover, because these matters are unrelated to the L&W Services, L&W's retention under section 327(e) of the Bankruptcy Code is proper, notwithstanding these matters.

20. Further, L&W has previously represented certain parties adverse or potentially adverse to the Debtors in matters unrelated to the L&W Services. To the best of my knowledge, after due inquiry, such matters are no longer active or have concluded. Such matters included

representation of the Sackler Family Trusts in connection with certain family estate planning matters, which representation concluded in 2017 and is unrelated to the L&W Services or the issues raised in the Appeal.⁵ To the best of my knowledge, after due inquiry, these matters do not represent an interest adverse to the Debtors or the Debtors' estates with respect to the L&W Services.

21. As noted above, the aforementioned inquiry revealed that certain of the Parties in Interest are current, or were former, L&W clients. Attached as **Appendix 2** to this Declaration is a list of Parties in Interest that are current or former clients of L&W or of L&W attorneys while those attorneys were at a prior firm. Through the information generated from this inquiry, and through follow-up inquiries with L&W attorneys as necessary, it was determined that the representation of the Parties in Interest disclosed on **Appendix 2** attached hereto concerned matters in which such clients were not adverse to the Debtors or the Debtors' estates with respect to the L&W Services. Further, of those entities listed on **Appendix 2** attached hereto, the only entities that accounted for one percent (1%) or more of L&W's total client billings for the twelve (12) months ending December 31, 2021 (on a consolidated basis) are the following: Carlyle, Goldman Sachs, and JP Morgan Chase. None of these entities, however, represented more than three percent (3%) of L&W's total client billings for such period. Under section 327(e) of the Bankruptcy Code, L&W is not disqualified from acting as the Debtors' special counsel merely because it represents Parties in Interest in matters unrelated to the L&W Services.

22. Moreover, L&W currently represents or formerly represented certain entities associated with Maria Barton and Phillip Strassburger, former officers of the Debtors. All such representations are wholly unrelated to the Chapter 11 Cases. Additionally, Ms. Barton is a former

⁵ L&W has implemented an "ethics wall" between the L&W personnel that represented the Sackler Family Trusts and the L&W personnel representing the Debtors in connection with the L&W Services.

partner of L&W. I do not believe that L&W's connections to Ms. Barton and Mr. Strassburger represent an interest adverse to the Debtors or the Debtors' estates with respect to the L&W Services.

23. To the best of my knowledge, after due inquiry, the proposed engagement of L&W is not prohibited by or improper under Bankruptcy Rule 5002(a).

24. Based on the review described above, and to the best of my knowledge and based upon the information available to me, L&W neither represents nor holds an interest adverse to the interests of the Debtors or their estates with respect to the matters on which L&W is to be employed.

25. L&W will periodically review its files during the pendency of these Chapter 11 Cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, L&W will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a). In that regard, L&W intends to disclose clients in the capacity that they first appear in a conflicts search. For example, if a client has already been disclosed in this Declaration in one capacity, and the client appears in a subsequent conflicts search in a different capacity, then L&W does not intend to disclose the same client again in supplemental declarations, unless the circumstances are such in the latter capacity that additional disclosure is required.

L&W's Rates and Billing Practices

26. L&W's current hourly billing rates for L&W professionals expected to spend significant time on the engagement range from \$470 to \$1,720 depending upon the seniority and expertise of the professional involved. As part of this engagement, L&W has agreed to a 10% discount on standard hourly rates. In addition to the hourly billing rates set forth herein, L&W

customarily charges its clients for all reimbursable expenses incurred, including photocopying charges, print jobs, travel and related expenses, transcripts, computer research, and similar items.

27. L&W's hourly rates are set at a level designed to compensate L&W fairly for the work of its attorneys and paraprofessionals and to cover fixed and routine expenses. Hourly rates vary with the experience and seniority of the individuals assigned. L&W's proposed hourly rates reflect that matters in which it is involved are typically national in scope and typically involve great complexity, high stakes, and significant time pressures. These hourly rates are subject to periodic adjustments to reflect economic and other conditions (which adjustments will be reflected in the first L&W fee application following such adjustments) and are consistent with the rates charged elsewhere.⁶

28. Consistent with L&W's policy with respect to its other clients, L&W will continue to seek reimbursement for expenses and other charges incurred in the rendition of services. It is L&W's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is also L&W's policy to charge its clients only the amount actually incurred by L&W in connection with such items.

29. L&W will apply to the Court for allowance of compensation and reimbursement of expenses incurred after January 13, 2022 in accordance with Administrative Order M-447 (*Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases*, dated January 29, 2013 (Morris, C.J.)), and the *U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11*

⁶ Like many of its peer law firms, L&W periodically increases the hourly billing rate of attorneys and paraprofessionals in the form of (a) step increases historically awarded in the ordinary course of business on the basis of advancing seniority and promotion and (b) periodic increases within each attorney's and paraprofessional's current level of seniority.

U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases, effective November 1, 2013 (collectively, the “**Fee Guidelines**”), the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any applicable orders of the Court, including the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [D.I. 529].

30. L&W will use its best efforts to avoid duplicating services rendered by the Debtors’ other retained professionals.

31. Neither L&W nor any partner or associate thereof, has received or been promised any compensation for legal services rendered or to be rendered in any capacity in connection with the Chapter 11 Cases, other than as permitted by the Bankruptcy Code. L&W has agreed not to share compensation received in connection with the Chapter 11 Cases with any other person, except as permitted by section 504(b) of the Bankruptcy Code and Bankruptcy Rule 2016(b) in respect of sharing of compensation among L&W’s partners.

32. L&W received no payments from the Debtors during the ninety (90) day period prior to the Petition Date for services performed and expenses incurred. As of the Petition Date, the Debtors did not owe L&W any amounts for legal services rendered before the Petition Date and L&W is not a creditor of the Debtors.

33. L&W will provide notice to the Debtors, the Office of the United States Trustee and the official committee of unsecured creditors appointed in the Chapter 11 Cases of any change in L&W’s hourly rates. L&W will also file a notice of any such change in hourly rates with the Court. In addition L&W will charge for expenses in a manner and at rates consistent with charges made generally to its other clients and in accordance with the Bankruptcy Rules, the Local Rules, and any applicable orders of this Court.

Statement Regarding U.S. Trustee Guidelines

34. The following information is provided in response to the request for additional information set forth in Paragraph D.1 of the U.S. Trustee Guidelines:

1. **Question:** Did you agree to any variations from, or alternatives to, your standard or customary billing arrangements for this engagement?

Response: L&W has agreed to a 10% discount on its standard hourly rates.

2. **Question:** Do any of the professionals included in this engagement vary their rate based on the geographic location of the bankruptcy case?

Response: No.

3. **Question:** If you represented the client in the 12 months prepetition, disclose your billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If your billing rates and material financial terms have changed postpetition, explain the difference and the reasons for the difference.

Response: L&W did not represent the Debtors in the 12 months prepetition, and its billing rates and material financial terms have not changed since the start of the engagement.

4. **Question:** Has your client approved your prospective budget and staffing plan, and, if so for what budget period?

Response: If deemed necessary, the Debtors and L&W will develop a prospective budget and staffing plan for L&W's engagement to comply with the U.S. Trustee's requests for information and additional disclosures. Consistent with the U.S. Trustee Guidelines, such budget may be amended as necessary to reflect changed or unanticipated developments.

[Remainder of Page Intentionally Left Blank]

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my information, knowledge, and belief.

Executed on this 1st day of April, 2022.

/s/ Gregory G. Garre
Gregory G. Garre

Exhibit 1

Engagement Letter

555 Eleventh Street, N.W., Suite 1000
Washington, D.C. 20004-1304
Tel: +1.202.637.2200 Fax: +1.202.637.2201
www.lw.com

LATHAM & WATKINS LLP

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Houston	Silicon Valley
London	Singapore
Los Angeles	Tokyo
Madrid	Washington, D.C.

January 20, 2022

Marc L. Kesselman
EVP, General Counsel
& Corporate Secretary
Purdue Pharma L.P.
201 Tresser Blvd.
Stamford, CT 06901

Re: Engagement Letter

Dear Marc:

We are pleased to welcome Purdue Pharma L.P. ("Purdue Pharma") as a client of Latham & Watkins LLP. This letter will confirm our discussions regarding your engagement of our firm.

I. LEGAL SERVICES.

You have asked us to represent you in connection with an appeal from the District Court's decision vacating the Bankruptcy Court's Confirmation Order and related Advance Order in *In re: Purdue Pharma L.P.*, SDNY No. 21 cv 7532 (CM). We understand that formalizing our retention and obtaining approval for Purdue Pharma to pay our fees will require completion of additional steps pursuant to an order entered by the bankruptcy court presiding over the chapter 11 cases.

If additional services are requested by you and agreed to by us, this letter will apply to such services, unless superseded by another written agreement. In each case, before we can agree to provide additional services, we will need to perform a conflicts check and otherwise confirm our ability to provide these services. Our representation is limited to the specific services that you request and that we have agreed to undertake.

II. IDENTITY OF THE CLIENT.

Our client in this matter will be solely Purdue Pharma and its affiliated entities that are debtors in the chapter 11 cases, all of which are direct or indirect subsidiaries of Purdue Pharma¹ (collectively, “Company” or “you”). We do not represent and will not be deemed to have an attorney-client relationship with any other of Purdue Pharma’s current or future parents, subsidiaries, shareholders, members, partners, employees, directors, venturers or other affiliates (other than those that are debtors in the chapter 11 cases) or constituents solely on account of our representation of the Company in this matter or in any matters we agree in the future to accept. We are distinguishing between the entities and persons who are and are not our clients so that it is clearly understood to whom our various duties as attorneys are owed. We shall have those duties to the Company as defined herein, but not to other entities or persons even if they are affiliated entities or constituents of the Company. If we subsequently agree to represent any affiliated entities or constituents of the Company, we will need to perform a conflicts check and either execute separate engagement letters with them or confirm the details of the representation in writing. If, however, we take on work for such affiliated entities or constituents without such a separate engagement letter or confirmation, the terms in this engagement letter (including, but not limited to terms governing conflicts of interest and arbitration of disputes) will apply to that representation.

Because of the extraterritorial reach of Anti-Money Laundering laws in certain jurisdictions where Latham practices, it may become necessary for us to collect documentation verifying the identity of the Company if any timekeepers outside of the U.S. work on this matter or any additional matter we agree to undertake. We will seek to collect any required documentation from publicly-available sources; however, we may need to request documentation directly from you if the documentation is not publicly available

We provide information to clients and others about our experience in particular areas. In this context it is helpful to be able to identify particular clients and matters. Of course, we would not publicize your matters in a manner that could harm your interests. Moreover, even where a matter is publicly known, we would not publicize it if you would prefer that we not do so. If we think that you might prefer that we not use any particular matter of yours in this way, we will discuss it with you before proceeding. Absent such circumstances, however, you consent now to our using in our marketing materials your name and logo in describing publicly known and non-sensitive matters we have handled for you.

III. ROLES OF ATTORNEY AND CLIENT.

¹ The Debtors in these cases are as follows: Purdue Pharma L.P., Purdue Pharma Inc., Purdue Transdermal Technologies L.P., Purdue Pharma Manufacturing L.P., Purdue Pharmaceuticals L.P., Imbrium Therapeutics L.P., Adlon Therapeutics L.P., Greenfield BioVentures L.P., Seven Seas Hill Corp., Ophir Green Corp., Purdue Pharma of Puerto Rico, Avrio Health L.P., Purdue Pharmaceutical Products L.P., Purdue Neuroscience Company, Nayatt Cove Lifescience Inc., Button Land L.P., Rhodes Associates L.P., Paul Land Inc., Quidnick Land L.P., Rhodes Pharmaceuticals L.P., Rhodes Technologies, UDF L.P., SVC Pharma L.P. and SVC Pharma Inc.

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Our responsibilities under this agreement are to provide legal counsel and assistance to you in accordance with this letter, and to provide statements to you that clearly state the basis for our fees and charges. We will not disclose any confidential information of yours to any other client, even where that information might have some bearing on their interests. Likewise, we will not disclose the confidences of any other client to you, even where that information might have some bearing on your interests, and you agree that we are under no obligation to do so. You also agree to keep us informed of developments related to this representation and to pay our statements in a timely manner, subject to the terms of the retention order issued by the Bankruptcy Court. To allow us to conduct a conflicts check, you represent that you have identified to us all persons and entities that are currently involved in this matter, including all such persons or entities that are affiliated with you. You also agree to notify of any other persons or entities that are or may become involved in this matter on a quarterly basis.

During the course of this engagement, we may express opinions or beliefs to you about the effectiveness of various courses of action or about the results that might be anticipated. Such statements are expressions of opinion only, and should not be construed as promises or guarantees.

Please also be aware that Latham & Watkins LLP has internal ethics and professional responsibility counsel, who advise Latham attorneys regarding their ethical, professional and legal duties. From time to time, the attorneys working on your matter may consult these lawyers. You acknowledge that any such consultation is protected by Latham's own attorney-client privilege, and not subject to discovery. You also agree that such communications are property of the firm and are not part of the Client File as defined in Section 4 of this letter.

IV. CLIENT FILES AND RETENTION.

In the course of your representation, we shall maintain a file in which we may place correspondence, agreements, governmental filings, prospectuses, disclosures, pleadings, deposition transcripts, exhibits, physical evidence, expert reports, and other items reasonably necessary to your representation ("Client File"). The Client File shall be and remain your property. Upon completion of a specific project, your original Client File for that project shall be available to be taken by you. We will be entitled to make copies if we choose. You also agree at the conclusion of the project (whether or not you take possession of the Client File) to take possession of any and all original contracts, wills, stock certificates, and other such important documents that may be in the Client File and we shall have no further responsibility with regard to such documents. If you do not take possession of the Client File at the conclusion of the project, we will store such file for you for a period of seven years. If you do not take possession of the Client File during such seven-year storage period, you agree that we may dispose of it. In addition, in the event we are holding files of yours for a matter other than one in which we have represented or are representing you, you agree that we may dispose of such files seven years after we receive them, if you have not claimed them from us prior to that. You agree that our internal communications, preliminary drafts, notes, and mental impressions shall be and remain our property and shall not be considered part of your Client File. You agree that we may enact and implement reasonable retention policies for such materials and that we also have discretion to delete such materials.

V. CONFLICTS OF INTEREST.

While we are representing you in this matter, we will have no other role in this matter for another party without your consent. As with any other client and any other matter, you will have our complete loyalty with respect to this matter.

We note that Latham & Watkins LLP is an international law firm with numerous attorneys and offices in many countries and that we practice in many diverse areas of law. It is possible that during the time we are representing you, some of our current or future clients may ask us to represent them in matters in which you are involved as another party. Furthermore, some of our clients may now or in the future operate in the same lines of business as you do. For example, as we discussed, we currently represent Mallinkrodt Pharmaceuticals (“MNK”). They have no objection to our representing the Company in this matter, but have asked that you agree that in Latham & Watkins LLP’s continued representation of MNK the firm will be able to raise, as appropriate, factual and/or legal distinctions between the Company and MNK and the governing law in the Second and Third Circuits on the issues involved in the appeal. As you know, I have not been involved in any matters that we have handled on behalf of MNK, and we will see that lawyers working on this engagement on behalf of the Company will be “walled off” from those matters going forward, as you have requested.

Both our own prudent business conduct, and the interests of our other clients, call for us to seek to retain the ability to accept matters for all of our clients. We thus ask you in connection with this engagement to consent in advance to our acceptance of matters (including litigation matters) adverse to the Company (whether such matters are currently pending or arise in the future), provided the matters are not substantially related to any matters we are handling or have handled for you. By entering into this agreement, you consent in advance to such adverse representations. Thus, for example, you agree that we would be able to take on a new lawsuit or a transactional matter adverse to the Company for a current or future client at the same time that we are representing the Company, provided the adverse matter is not substantially related to any matters we are handling or have handled for you. This consent also includes being adverse to you in any bankruptcy, regulatory, administrative, legislative or rulemaking proceeding. When taking on a matter adverse to the Company, we agree to establish an ethics wall in accordance with our standard firm procedures, separating those attorneys working for the Company from those working on the adverse matter.

In addition, by entering into this agreement you agree that if we represent you in a matter adverse to another person or entity, including but not limited to adversaries in the matter that is the subject of this engagement letter, we may in the future represent such other person or entity on matters not substantially related to our work for you, and we may continue any such representations in which we are currently engaged.

You should feel completely free to consult other counsel concerning these matters and we encourage you to do so. By signing this letter, you acknowledge that you have had an opportunity to consult with other counsel.

VI. RATES, FEES AND CHARGES.

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Our fees are based primarily on the amount of time spent by our lawyers, paralegals and other professionals on your behalf. Each lawyer, paralegal and other professional assigned to this matter will have individual hourly billing rates, and the applicable rate multiplied by the number of hours spent, measured in tenths of an hour, will be the initial basis for determining our fee. In addition, we have agreed to a 10% discount on standard hourly rates.

In general, our attorneys' billing rates applicable to this engagement will range from \$655 per hour to \$2,385 per hour, depending upon the seniority and expertise of the attorney involved. For paralegal and other professional time, our rates will range from \$140 to \$1,340 per hour.

In addition to fees, you agree to pay for disbursements and other charges. These will include such items as photocopying and scanning documents (black and white \$0.15 per page; color \$0.75 per page); at-cost expense for large-volume print jobs over 100 pages when formatted in Word or Adobe Acrobat applications; long-distance and roaming mobile phone charges; use of fee-based research databases (90% of the third-party vendor rate or 1.25 times our volume-discounted cost depending on vendor); couriers and air freight (1.10 times our volume-discounted cost); messengers (at third-party vendor rate); client-specific work by staff; staff overtime and meals (as defined by federal or local law); transportation (where dictated by safety reasons, and which may include a transaction fee); word processing; postage, at cost; supplies (for large volume only); and other reasonable costs and expenses. For disbursements over \$1,500, we may ask that billings be sent directly to you or that advances be provided.

In the event we are compelled to testify or respond to a subpoena or other legal process in relation to a matter we have handled for you, you agree that we are entitled to be reimbursed for our time in doing so at our then-current rate, and for our expenses reasonably incurred, even if our attorney-client relationship with you is terminated at that time.

When our personnel travel, we generally utilize business class for international flights. Through a third-party travel management company, in-house travel services are provided for our U.S. offices. A ticketing fee of \$30 will be charged for fares up to \$300, and \$75 will be charged for fares over \$300. There are no additional charges for changes to reservations or for reimbursement of unused tickets. Our personnel bill for travel time, but if they work on another matter while traveling for you, you will not be billed for that time.

We intend to provide statements to you on a monthly basis. They will show our time logged in tenth-of-an-hour increments and will separate fees from disbursements and other charges. Payment of our statements is due promptly upon receipt. Our rates are based on our receiving payment within thirty (30) days.

Our billing rates and charges are usually revised annually, but we reserve the right to revise them at other times. Following any such revision, our new rates and charges will be applied to your account, and this letter constitutes written notice to you of our right to make such revisions.

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Any funds that you deposit with us as an advance against our fees and charges will be treated as property of the firm. Any unused portion of such advance after our services are concluded will be returned to you.

From time to time, you may request estimates of the fees and charges that we anticipate incurring on your behalf. These estimates are subject to unforeseen circumstances and are by their nature inexact. While we may provide estimates for your general planning purposes, such estimates are subordinate to our regular billing procedures, absent an express written agreement to the contrary.

VII. DATA PROTECTION & COMMERCIAL COMMUNICATIONS BY EMAIL.

In order to provide legal services and maintain our business relationship, the firm may use personal information about you and other individuals at your organization. Details of how we use this information are set out in our Client and Third Party Privacy Notice which can be found on our website at www.lw.com/privacy.

To the extent that you share with us information about California residents that comprises “personal information” for purposes of the California Consumer Privacy Act and implementing regulations (“CCPA”) in connection with our provision of services covered by this letter, and neither §§ 1798.140(t)(2)(A), (B), (D) nor §§ 1798.145(c)-(e) of the CCPA apply, we shall be a service provider and only collect, retain, use and disclose such information for the purpose of providing the services covered by this letter, or as otherwise permitted by the CCPA. To the extent this paragraph applies, you will provide notice to such California individuals that you may disclose such information to service providers such as Latham & Watkins LLP.

We have made a commitment through our Binding Corporate Rules to apply a consistent standard across the firm when collecting, using and managing personal information. If you have any questions about how we use your personal information or wish to exercise your rights, please contact the Global Data Protection Officer at DataPrivacy@lw.com.

We constantly attempt to improve our service, and monitor developments in the law and practice. Periodically we may send information about this, including brochures and press releases and invitations to seminars or talks, if we believe that they may be of interest to you. You agree that we may send information of this kind by email to you and others at your organization with whom we have contact. You can opt out at any time.

VIII. ARBITRATION OF DISPUTES.

Any controversy or claim, whether in tort, contract or otherwise, arising out of or relating to the relationship between Purdue Pharma, its affiliates or successors (the “Client Arbitration Parties”) and Latham & Watkins LLP, its affiliated partnerships, attorneys or staff or any of their successors (the “Latham Arbitration Parties”) or the services provided or the fees charged by the Latham Arbitration Parties pursuant to this engagement letter or otherwise to the Client Arbitration Parties shall be submitted to binding arbitration. By agreeing to arbitrate, you are agreeing to waive your right to a jury trial. The arbitration will be conducted in accordance with

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this document, the Federal Arbitration Act and CPR Rules for Non-Administered Arbitration, as in effect on the date of this engagement letter. The arbitration shall be conducted before a panel of three neutral arbitrators. The arbitration shall be commenced and held in the city and state in which the Latham & Watkins office is located whose attorneys spent the most amount of time on the matter in dispute. Any issue concerning the location of the arbitration, the extent to which any dispute is subject to arbitration, the applicability, interpretation, or enforceability of this agreement shall be resolved by all of the arbitrators. To the extent state law is applicable, the arbitrators shall apply the substantive law of the state in which the Latham & Watkins office is located whose attorneys spent the most amount of time on the matter in dispute. Each party will be entitled to depose a maximum of six witnesses, plus all experts designated to be witnesses at the arbitration. The depositions shall be limited to a maximum of six hours per deposition. All aspects of the arbitration shall be treated as confidential and neither the parties nor the arbitrators may disclose the content or results of the arbitration, except as necessary to comply with legal or regulatory requirements. The result of the arbitration shall be binding on the parties and judgment on the arbitrators' award may be entered in any court having jurisdiction.

Prior to signing this agreement, you may choose to contact the Attorney-Client Arbitration Board ("ACAB"), 1250 H Street, N.W., Sixth Floor, Washington, D.C. 20005. The ACAB staff can provide counseling with regard to this agreement, provide you with a copy of its rules, and address any questions you may have.

IX. LIMITED LIABILITY PARTNERSHIP.

Latham & Watkins LLP is a limited liability partnership (LLP). Similar to the corporate form of business organization, the LLP form generally limits the liability of the individual partners of the firm to the capital they have invested in the firm for claims arising from services performed by the firm. Our form of organization as an LLP will not diminish the ability to recover damages from the firm or from any individuals who directly caused the loss.

Because of legal requirements in those countries, work done out of our firm's offices in England, France, Hong Kong, Japan, Singapore, and Italy will be carried out through affiliated partnerships registered locally, and work done in Saudi Arabia will be carried out through a cooperating law practice registered locally, but the distinction will be largely transparent to you as a client.

LATHAM & WATKINS LLP

X. ENTIRE AGREEMENT AND MISCELLANEOUS.

You and we understand that this letter constitutes the entire agreement pertaining to the engagement of Latham & Watkins LLP, and that it shall not be modified by any policies, procedures, guidelines or correspondence from you or your representative unless agreed to in writing by Latham & Watkins LLP.

All parties signing this letter represent and warrant that they are fully authorized to enter into this agreement, and in the case of signatories agreeing on behalf of organizations, to bind the organization or organizations to the terms in this letter.

Our relationship with you will be deemed concluded when we have completed our agreed-upon services, except that for the avoidance of doubt, your obligations for fees and charges shall survive. In addition, and without limiting the preceding sentence, in the event we have performed no work on your behalf for six consecutive months, you agree that our attorney-client relationship with you will have been terminated.

XI. APPROVAL AND RETURN OF LETTER.

If this letter meets with your approval, please sign and return a copy. We will begin our work promptly upon our receipt of that signed copy.

We look forward to working with you.

Very truly yours,

A handwritten signature in black ink, appearing to be "Sherry M. [unclear]".

LATHAM & WATKINS LLP

Approval of Engagement

Purdue Pharma agrees to the terms of the enclosed letter, effective as of the date on which Latham & Watkins LLP first provided services to the Company.

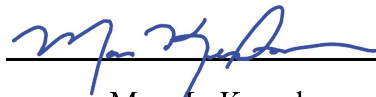
By signing this letter, Purdue Pharma acknowledges that Purdue Pharma has been afforded the full opportunity to review it and to seek the advice of independent counsel, and either has in fact consulted with such independent counsel or has chosen not to do so.

BY SIGNING THIS LETTER, PURDUE PHARMA AGREES TO HAVE ANY ISSUE ARISING OUT OF OR RELATING TO THE SERVICES OF THE LATHAM ARBITRATION PARTIES (INCLUDING ANY CLAIM FOR PROFESSIONAL LIABILITY) DECIDED IN ARBITRATION AND PURDUE PHARMA GIVES UP ITS RIGHT TO A JURY OR COURT TRIAL AND ACKNOWLEDGES THE ARBITRATION PROVISION IN SECTION 8 ABOVE.

Date: January 24, 2022.

PURDUE PHARMA L.P.

a _____

By:  _____

Name: Marc L. Kesselman

Title: EVP, General Counsel & Corp. Sec'y

Appendix 1

Categories of Parties in Interest

- Debtor Entities
- Other Related Entities
- Current Directors and Officers
- Former Directors and Officers
- Banks
- Secured Creditors
- 50 Largest Unsecured Creditors
- Vendors
- Customers
- Government Authorities
- Utilities
- Insurers
- Surety Bonds
- Equity Interests
- Restructuring Professionals
- Creditor Committee Professionals
- Creditor Committee
- Ad Hoc Group of NAS Babies
- Hospital Plaintiffs Group
- Multi-State Group Entity (MSGGE)
- Individual Victims Group
- UCC Members
- State of Arizona
- Public Schools
- Private Insurance Class
- Other Professionals
- State AG
- Other Consultants & Advisors
- Licensing Agreements
- Business Development
- Litigation
- Landlords
- Sublessees
- United States Bankruptcy Judges (Southern District of New York)
- United States Trustee's Office (Region 2, Southern District of New York, Manhattan and White Plains Divisions)
- Debtor Legal Counsel
- Director and Officer Legal Counsel
- Employee Indemnity Legal Counsel
- Plaintiffs' Attorneys
- Plaintiffs
- Taxing Authorities
- Major Co-Defendants
- Other

Appendix 2

Client Match List

Client Match List

Matched Entity	Relationship to Debtors	Relationship to L&W¹
FPC TRUST	Other Related Entities	Current Client
MILLENNIUM TRUST	Other Related Entities	Prior Client
MUNDIPHARMA AG	Other Related Entities	Prior Client
MUNDIPHARMA MEDICAL COMPANY	Other Related Entities	Prior Client
MUNDIPHARMA MEDICAL COMPANY LIMITED	Other Related Entities	Prior Client
MUNDIPHARMA MEDICAL GMBH	Other Related Entities	Prior Client
PURDUE FREDERICK INC.	Other Related Entities	Prior Client
PURDUE PHARMA	Other Related Entities	Current Client, Prior Client
REVLON PAKISTAN PRIVATE LIMITED	Other Related Entities	Prior Client
THE P.F. LABORATORIES, INC.	Other Related Entities	Prior Client
THE PURDUE FREDERICK COMPANY (“PF”)	Other Related Entities	Prior Client
CITIBANK	Banks	Current Client, Prior Client
DREYFUS FUNDS	Banks	Current Client, Prior Client
EAST WEST BANK	Banks	Prior Client
GOLDMAN SACHS (ASSET MANAGEMENT)	Banks	Current Client, Prior Client
JP MORGAN CHASE	Banks	Current Client, Prior Client
METROPOLITAN COMMERCIAL BANK	Banks	Current Client
UBS GROUP AG	Banks	Current Client, Prior Client
WELLS FARGO & COMPANY	Banks	Current Client, Prior Client
AIR LIQUIDE INDUSTRIAL U.S. LP	Secured Creditors	Current Client
U.S. BANK EQUIPMENT FINANCE	Secured Creditors	Current Client, Prior Client
AMERISOURCEBERGEN	50 Largest Unsecured Creditors	Current Client, Prior Client
CARDINAL HEALTH	50 Largest Unsecured Creditors	Prior Client
CAREMARKPCS HEALTH, L.L.C.	50 Largest Unsecured Creditors	Prior Client
COGNIZANT TECH SOLUTIONS US CORP	50 Largest Unsecured Creditors	Current Client

¹ The term “**Current Client**” refers to an entity listed as a client in L&W’s Client Database for whom time has been recorded in the past three years and L&W has at least one open matter. The term “**Former Client**” refers to an entity listed as a client in L&W’s Client Database for whom time has been recorded in the past three years but all matters for such client have since been closed. The term “**Prior Client**” refers to an entity listed as a client of an L&W attorney while such attorney was at a prior firm.

Matched Entity	Relationship to Debtors	Relationship to L&W ¹
CVS CAREMARK PART D SERVICES, L.L.C.	50 Largest Unsecured Creditors	Prior Client
FRONTAGE LABORATORIES INC	50 Largest Unsecured Creditors	Former Client
INVENTIV HEALTH CONSULTING INC	50 Largest Unsecured Creditors	Current Client, Prior Client
MCKESSON CORPORATION	50 Largest Unsecured Creditors	Former Client, Prior Client
OPTUMRX, INC.	50 Largest Unsecured Creditors	Current Client, Prior Client
PACKAGING COORDINATORS INC.	50 Largest Unsecured Creditors	Prior Client
PHARMACEUTICAL RESEARCH ASSOC INC.	50 Largest Unsecured Creditors	Current Client, Prior Client
PL DEVELOPMENT LLC	50 Largest Unsecured Creditors	Current Client
PPD DEVELOPMENT LP	50 Largest Unsecured Creditors	Current Client, Prior Client
SPECGX LLC	50 Largest Unsecured Creditors	Current Client, Prior Client
THATCHER COMPANY	50 Largest Unsecured Creditors	Current Client
TRIALCARD INC.	50 Largest Unsecured Creditors	Current Client, Prior Client
AETNA HEALTH MANAGEMENT	Vendors	Prior Client
AGILENT TECHNOLOGIES INC.	Vendors	Current Client, Prior Client
AIR CASTLE LIMITED	Vendors	Prior Client
AJINOMOTO ALTHEA INC.	Vendors	Prior Client
ALCAMI CORPORATION	Vendors	Current Client
ALLIED UNIVERSAL SECURITY SERVICES	Vendors	Current Client, Prior Client
ALVOGEN MALTA OPERATIONS LTD	Vendors	Current Client, Prior Client
AMERICAN EXPRESS	Vendors	Current Client, Prior Client
AMERICAN UNITED LIFE INS CO	Vendors	Prior Client
ANAQUA INC.	Vendors	Current Client
ANI PHARMACEUTICALS CANADA INC.	Vendors	Current Client, Prior Client
ANKURA INTERMEDIATE HOLDINGS LP	Vendors	Prior Client
APC WORKFORCE SOLUTIONS LLC	Vendors	Current Client, Prior Client
ASSOCIATION FOR ACCESSIBLE MEDICINE	Vendors	Current Client
AVISTA PHARMA SOLUTIONS INC.	Vendors	Prior Client
BANK OF AMERICA N.A.	Vendors	Current Client, Prior Client
BDO USA LLP	Vendors	Current Client, Prior Client
BERLIN PACKAGING LLC	Vendors	Prior Client

Matched Entity	Relationship to Debtors	Relationship to L&W ¹
BIOSCIENCE LABORATORIES INC.	Vendors	Current Client
BLUE CROSS BLUE SHIELD	Vendors	Current Client, Prior Client
BLUE MATTER LLC	Vendors	Current Client
BRENNTAG NORTHEAST INC.	Vendors	Current Client, Prior Client
CAMBREX CHARLES CITY INC.	Vendors	Prior Client
CAPSUGEL	Vendors	Current Client, Prior Client
CAREMARKPCS HEALTH LP	Vendors	Prior Client
CBRE, INC.	Vendors	Current Client, Prior Client
CERIDIAN HCM INC.	Vendors	Current Client, Prior Client
CHANGE HEALTHCARE SOLUTIONS LLC	Vendors	Current Client, Prior Client
CHARLES RIVER LABORATORIES	Vendors	Prior Client
CHARLES SCHWAB	Vendors	Prior Client
CHICAGO TITLE CO LLC	Vendors	Former Client
CIGNA HEALTH AND LIFE INSURANCE CO	Vendors	Current Client, Prior Client
CLARIANT CORPORATION	Vendors	Current Client, Prior Client
CLARIANT PLASTICS & COATINGS	Vendors	Prior Client
CLARIVATE ANALYTICS US LLC	Vendors	Current Client, Prior Client
COGNIZANT TECH SOLUTIONS US CORP	Vendors	Current Client
COGNIZANT WORLDWIDE LIMITED	Vendors	Current Client
CSC CONSULTING INC.	Vendors	Current Client
DASSAULT SYSTEMES AMERICAS CORP	Vendors	Prior Client
DASSAULT SYSTEMES BIOVIA CORP	Vendors	Prior Client
DDB HEALTH NEW YORK LLC	Vendors	Current Client
DECISION RESOURCES INC.	Vendors	Current Client
DELL USA LP	Vendors	Current Client, Prior Client
DELOITTE & TOUCHE LLP	Vendors	Current Client, Prior Client
DEPOMED INC.	Vendors	Prior Client
DIRECT ENERGY BUSINESS	Vendors	Prior Client
DLA PIPER LLP US	Vendors	Current Client, Prior Client
DOW CHEMICAL COMPANY	Vendors	Current Client, Prior Client
DR DECISION RESOURCES INC.	Vendors	Prior Client
DRUGSCAN INC.	Vendors	Prior Client

Matched Entity	Relationship to Debtors	Relationship to L&W ¹
DUKE UNIVERSITY	Vendors	Prior Client
DUPONT NUTRITION USA INC.	Vendors	Former Client, Prior Client
EDWARDS INC.	Vendors	Current Client
EISAI INC.	Vendors	Prior Client
ELSEVIER	Vendors	Prior Client
EMC CORP	Vendors	Current Client, Prior Client
EPIC PHARMA LLC	Vendors	Prior Client
ERESEARCH TECHNOLOGY INC.	Vendors	Current Client, Prior Client
ERX NETWORK HOLDINGS INC.	Vendors	Prior Client
EVALUATEPHARMA LTD	Vendors	Prior Client
EVERFI INC.	Vendors	Current Client
EVONIK CORPORATION	Vendors	Prior Client
FIDELITY INSTITUTIONAL ASSET	Vendors	Current Client, Prior Client
FIRST HEALTH	Vendors	Current Client
FISHER SCIENTIFIC CO LLC	Vendors	Former Client, Prior Client
FRONTAGE LABORATORIES INC.	Vendors	Former Client
FTI CONSULTING SC INC.	Vendors	Current Client, Prior Client
GEFCO FORWARDING USA INC.	Vendors	Current Client, Prior Client
GOLDMAN SACHS ASSET MGMT LP	Vendors	Current Client, Prior Client
GRANT THORNTON LLP	Vendors	Current Client, Prior Client
GRUNENTHAL GMBH (EUR)	Vendors	Current Client
HB COMMUNICATIONS INC.	Vendors	Current Client
HCL AMERICA INC.	Vendors	Current Client
HCL TECHNOLOGIES CORP SVCS LTD	Vendors	Current Client
HCP CONCIERGE LLC	Vendors	Prior Client
HP ENTERPRISE SERVICES LLC	Vendors	Prior Client
ICONTRACTS INC.	Vendors	Prior Client
IHEART MEDIA ENTERTAINMENT INC.	Vendors	Current Client, Prior Client
ILC DOVER INC.	Vendors	Current Client
INC RESEARCH LLC	Vendors	Current Client, Prior Client
INC RESEARCH TORONTO INC.	Vendors	Current Client, Prior Client
INDEPENDENT HEALTH ASSOCIATION	Vendors	Current Client

Matched Entity	Relationship to Debtors	Relationship to L&W ¹
INTEGREON MANAGED SOLUTIONS INC.	Vendors	Current Client
INTL BUSINESS MACHINE CORP	Vendors	Current Client, Prior Client
INVENTIV COMMERCIAL SERVICES LLC	Vendors	Current Client, Prior Client
INVENTIV HEALTH CLINICAL LAB INC.	Vendors	Current Client, Prior Client
INVENTIV HEALTH CONSULTING INC.	Vendors	Current Client, Prior Client
IPSOS INSIGHT LLC	Vendors	Prior Client
IQVIA INC.	Vendors	Current Client, Prior Client
IQVIA RDS INC.	Vendors	Current Client, Prior Client
JOSEPH HAGE AARONSON LLC	Vendors	Current Client
KAISER FOUNDATION HEALTH PLAN	Vendors	Current Client, Prior Client
KAISER FOUNDATION HOSPITAL	Vendors	Current Client, Prior Client
KAPLAN HECKER & FINK LLP	Vendors	Current Client
KERRY INGREDIENTS & FLAVOURS	Vendors	Prior Client
KLICK USA INC.	Vendors	Prior Client
KPMG LLP	Vendors	Current Client, Prior Client
LEGAL & GENERAL INVESTMENT	Vendors	Current Client, Prior Client
LIBERTY MUTUAL INSURANCE GROUP	Vendors	Prior Client
LTS LOHMANN THERAPY SYSTEMS	Vendors	Prior Client
MC3 INC.	Vendors	Prior Client
MEDIASSOCIATES INC.	Vendors	Prior Client
MEDIDATA SOLUTIONS INC.	Vendors	Prior Client
MEDIMPACT HEALTHCARE SYSTEMS INC.	Vendors	Prior Client
MEDLINE INDUSTRIES INC.	Vendors	Current Client
MICHAEL J COLLINS	Vendors	Prior Client
MICROSOFT LICENSING GROUP	Vendors	Current Client, Prior Client
MOURANT OZANNES (JERSEY) LLP	Vendors	Current Client
MYLAN PHARMACEUTICALS INC.	Vendors	Current Client, Prior Client
NIELSEN CO LLC	Vendors	Prior Client
NORAMCO INC.	Vendors	Prior Client

Matched Entity	Relationship to Debtors	Relationship to L&W ¹
NOVUM PRS OF DELAWARE INC.	Vendors	Former Client
NOVUS INTELLIGENCE LLC	Vendors	Prior Client
NUTRITION AND BIOSCIENCES USA 1 LLC	Vendors	Prior Client
OLD REPUBLIC INSURANCE CO	Vendors	Current Client, Prior Client
OPEN TEXT INC.	Vendors	Prior Client
ORACLE AMERICA INC.	Vendors	Current Client
OTIS ELEVATOR COMPANY	Vendors	Prior Client
PATHEON MANUFACTURING SVCS LLC	Vendors	Prior Client
PATHEON PHARMACEUTICALS INC.	Vendors	Prior Client
PAUL HASTINGS LLP	Vendors	Prior Client
PEREGRINE MARKET ACCESS	Vendors	Former Client
PFAUDLER INC.	Vendors	Prior Client
PHARMACEUTICAL RESEARCH AND MANUFACTURERS OF AMERICA (PHRMA)	Vendors	Current Client, Prior Client
PL DEVELOPMENT LLC	Vendors	Current Client
PPD DEVELOPMENT LLC	Vendors	Current Client, Prior Client
PPD DEVELOPMENT LP	Vendors	Current Client, Prior Client
PRA INC.	Vendors	Current Client
PRAXIS PRECISION MEDICINES INC.	Vendors	Current Client
PREMISE HEALTH	Vendors	Current Client
PRICE WATERHOUSE COOPERS LLP	Vendors	Current Client, Prior Client
PRIME CLERK LLC	Vendors	Prior Client
PROED COMMUNICATIONS INC.	Vendors	Current Client
PROFESSIONAL DISPOSABLES INTL INC.	Vendors	Current Client, Prior Client
PROOFPOINT INC.	Vendors	Current Client
PROPHARMA PV INC.	Vendors	Current Client
PROQUEST LLC	Vendors	Prior Client
PROVIDENCE GENERAL FOUNDATION	Vendors	Current Client
PSL GROUP AMERICAN LIMITED	Vendors	Current Client
PURDUE PHARMA CANADA	Vendors	Prior Client
PURDUE PHARMA LP FLEX	Vendors	Prior Client

Matched Entity	Relationship to Debtors	Relationship to L&W ¹
PURDUE PHARMACEUTICALS LP	Vendors	Prior Client
RICOH USA INC.	Vendors	Current Client, Prior Client
RIPARIAN LLC	Vendors	Current Client
RUSSELL REYNOLDS ASSOC INC.	Vendors	Current Client
RXMOSAIC LLC	Vendors	Current Client
SAP AMERICA	Vendors	Current Client
SAS INSTITUTE INC.	Vendors	Prior Client
SERVICENOW INC.	Vendors	Current Client
SGS NORTH AMERICA INC.	Vendors	Prior Client
SHARP CORP	Vendors	Prior Client
SHIONOGI INC.	Vendors	Current Client, Prior Client
SIEMENS INDUSTRY INC.	Vendors	Current Client
SKILLSOFT CORPORATION	Vendors	Prior Client
SLAYBACK PHARMA LLC	Vendors	Current Client
SODEXO OPERATIONS LLC	Vendors	Prior Client
SPECGX LLC	Vendors	Current Client, Prior Client
SPENCER STUART	Vendors	Prior Client
STROZ FRIEDBERG INC.	Vendors	Current Client
SUN PHARMACEUTICALS INDUSTRIES	Vendors	Current Client, Prior Client
SYNEOS HEALTH CONSULTING INC.	Vendors	Current Client, Prior Client
SYNEOS HEALTH LLC	Vendors	Current Client, Prior Client
TEVA API INC.	Vendors	Current Client, Prior Client
TEVA CANADA LIMITED	Vendors	Current Client, Prior Client
TEVA PHARMACEUTICAL INDUSTRIES LTD	Vendors	Current Client, Prior Client
TEVA PHARMACEUTICALS USA INC.	Vendors	Current Client, Prior Client
THATCHER COMPANY	Vendors	Current Client
TRIALCARD INC.	Vendors	Current Client
TRIBUNE MEDIA COMPANY	Vendors	Current Client
TRICORBRAUN INC.	Vendors	Current Client, Prior Client
UBS AG STAMFORD	Vendors	Current Client, Prior Client
UNITED PARCEL SERVICE	Vendors	Former Client, Prior Client
UNITED SERVICES OF AMERICA INC.	Vendors	Prior Client
UNITED STATES TREASURY	Vendors	Prior Client
UPS SUPPLY CHAIN SOLUTIONS	Vendors	Former Client, Prior Client

Matched Entity	Relationship to Debtors	Relationship to L&W ¹
US CHAMBER LITIGATION CENTER	Vendors	Current Client
VEEVA SYSTEMS INC.	Vendors	Prior Client
VEOLIA ES TECHNICAL SOLUTIONS	Vendors	Current Client
VMWARE INC.	Vendors	Prior Client
WALGREEN CO	Vendors	Former Client, Prior Client
WALGREENS	Vendors	Former Client, Prior Client
WALGREENS BOOTS ALLIANCE	Vendors	Former Client, Prior Client
WALMART INC.	Vendors	Current Client, Prior Client
WALRUS LLC	Vendors	Current Client
WELLS FARGO BANK NA	Vendors	Current Client, Prior Client
WILLIS TOWERS WATSON US LLC	Vendors	Prior Client
WPP GROUP USA INC.	Vendors	Current Client, Prior Client
XTTRIUM LABORATORIES INC.	Vendors	Prior Client
YALE UNIVERSITY	Vendors	Current Client, Prior Client
ZEROCHAOS	Vendors	Current Client, Prior Client
ZS ASSOCIATES INC.	Vendors	Prior Client
ALBERTSONS COMPANIES	Customers	Current Client, Prior Client
AMAZON.COM	Customers	Current Client, Prior Client
AMERISOURCE HEALTH SERVS CORP	Customers	Current Client, Prior Client
AMERISOURCEBERGEN CORPORATION	Customers	Current Client, Prior Client
AMERISOURCEBERGEN DRUG CORP	Customers	Current Client, Prior Client
ANDA INC.	Customers	Prior Client
BRP	Customers	Prior Client
C&S METRO/C&S BRATTLEBORO	Customers	Prior Client
CARDINAL HEALTH DBA HARVARD DRUG	Customers	Prior Client
CARDINAL HEALTH INC.	Customers	Prior Client
CARDINAL HEALTH P.R. 120 INC.	Customers	Prior Client
CVS CAREMARK	Customers	Current Client, Prior Client
CVS DISTRIBUTION	Customers	Current Client, Prior Client
DISCOUNT DRUG MART	Customers	Prior Client
EXPRESS SCRIPTS	Customers	Current Client, Prior Client
FISHER SCIENTIFIC	Customers	Former Client
H E BUTT GROCERY	Customers	Prior Client

Matched Entity	Relationship to Debtors	Relationship to L&W ¹
HBC SERVICE	Customers	Prior Client
HD SMITH LLC	Customers	Prior Client
HE BUTT GROCERY COMPANY	Customers	Prior Client
HENRY SCHEIN ANIMAL HEALTH	Customers	Prior Client
HONEYWELL SAFETY PRODUCTS	Customers	Current Client, Prior Client
KEYSOURCE MEDICAL	Customers	Prior Client
L&R DISTRIBUTORS INC.	Customers	Current Client
MCKESSON CORP	Customers	Former Client, Prior Client
MCKESSON FINANCIAL DOCUMENT	Customers	Former Client, Prior Client
MORRIS DICKSON COMPANY LTD	Customers	Prior Client
OPTUMRX	Customers	Current Client, Prior Client
OWENS & MINOR	Customers	Prior Client
PARK SURGICAL CO INC.	Customers	Current Client
PRESCRIPTION SUPPLY INC.	Customers	Prior Client
QUEST PHARMACEUTICALS INC.	Customers	Prior Client
RALPHS GROCERY	Customers	Prior Client
SAVE MART MODESTO YOSEMITE WHS	Customers	Prior Client
STATER BROTHERS MARKET	Customers	Prior Client
SUPERVALU	Customers	Prior Client
SUPERVALU PHARMCIES INC.	Customers	Prior Client
TARGET CORP	Customers	Current Client, Prior Client
WALMART STORES INC.	Customers	Current Client, Prior Client
AT&T	Utilities	Current Client, Prior Client
CENTURYLINK	Utilities	Current Client
CLEAN HARBORS INC.	Utilities	Current Client
COMCAST	Utilities	Current Client, Prior Client
CON EDISON	Utilities	Current Client
COX BUSINESS	Utilities	Current Client, Prior Client
DIRECT ENERGY BUSINESS	Utilities	Prior Client
DIRECT ENERGY SERVICES LLC	Utilities	Prior Client
DOMINION ENERGY	Utilities	Current Client
DS SERVICES OF AMERICA, INC.	Utilities	Prior Client
DUKE ENERGY	Utilities	Current Client
EARTHLINK	Utilities	Prior Client

Matched Entity	Relationship to Debtors	Relationship to L&W ¹
EVERSOURCE ENERGY	Utilities	Current Client
EVERSOURCE ENERGY / CL&P	Utilities	Current Client
EVERSOURCE ENERGY / YANKEE GAS	Utilities	Current Client
FRONTIER COMMUNICATIONS	Utilities	Current Client, Prior Client
MASERGY COMMUNICATIONS	Utilities	Current Client
NATIONAL GRID	Utilities	Current Client, Prior Client
OPTIMUM - CABLEVISION	Utilities	Current Client, Prior Client
PSE&G	Utilities	Current Client, Prior Client
SPRINT	Utilities	Current Client, Prior Client
STERICYCLE INC.	Utilities	Current Client
TIME WARNER CABLE	Utilities	Current Client, Prior Client
TIME WARNER CABLE ENTERPRISES LLC	Utilities	Current Client, Prior Client
VEOLIA ES TECHNICAL SOLUTIONS	Utilities	Current Client, Prior Client
VERIZON	Utilities	Current Client, Prior Client
VERIZON WASHINGTON DC INC.	Utilities	Current Client, Prior Client
ZOOM VIDEO COMMUNICATIONS	Utilities	Current Client
ACE AMERICAN INSURANCE CO.	Insurers	Prior Client
ACE PROPERTY AND CASUALTY INSURANCE COMPANY	Insurers	Prior Client
CHUBB	Insurers	Prior Client
ENDURANCE ASSURANCE CORP	Insurers	Current Client, Prior Client
LIBERTY INSURANCE CORP	Insurers	Prior Client
LIBERTY MUTUAL FIRE INSURANCE COMPANY	Insurers	Prior Client
LIBERTY SURPLUS INSURANCE CORPORATION (NON-ADMITTED)	Insurers	Prior Client
NATIONAL UNION FIRE INSURANCE CO. OF PITTSBURGH, PA (AIG)	Insurers	Former Client
OLD REPUBLIC INSURANCE COMPANY	Insurers	Current Client
THE INSURANCE COMPANY OF THE STATE OF PENNSYLVANIA	Insurers	Prior Client

Matched Entity	Relationship to Debtors	Relationship to L&W¹
ZURICH AMERICAN INSURANCE COMPANY	Insurers	Prior Client
LESLIE J. SCHREYER	Equity Interests	Former Client
ALIXPARTNERS LLP	Restructuring Professionals	Prior Client
DAVIS POLK AND WARDWELL LLP	Restructuring Professionals	Prior Client
PJT PARTNERS LP	Restructuring Professionals	Current Client, Prior Client
TENEO STRATEGY LLC	Restructuring Professionals	Current Client
COMPASS LEXECON	Creditor Committee Professionals	Current Client
FTI CONSULTING, INC.	Creditor Committee Professionals	Current Client, Prior Client
HOULIHAN LOKEY	Creditor Committee Professionals	Current Client, Prior Client
JEFFERIES GROUP LLC	Creditor Committee Professionals	Current Client, Prior Client
KRAMER LEVIN NAFTALIS & FRANKEL LLP	Creditor Committee Professionals	Prior Client
COUNSEL'S OFFICE (KING COUNTY, WA)	Creditor Committee	Current Client
BLUE CROSS AND BLUE SHIELD ASSOCIATION	UCC Members	Current Client, Prior Client
CVS CAREMARK PART D SERVICES, L.L.C. AND CAREMARK PCS HEALTH, L.L.C.	UCC Members	Current Client, Prior Client
WEST BOCA MEDICAL CENTER	UCC Members	Current Client
BLUE CROSS BLUE SHIELD ASSOCIATION	Private Insurance Class	Current Client, Prior Client
BLUE CROSS BLUE SHIELD OF LOUISIANA	Private Insurance Class	Current Client, Prior Client
INDEPENDENT HEALTH	Private Insurance Class	Current Client
ROBINS KAPLAN	Private Insurance Class	Former Client
UNITED HEALTHCARE SERVICES INC.	Private Insurance Class	Current Client
ERNST & YOUNG (CANADA), COURT APPOINTED INFORMATION OFFICER	Other Professionals	Current Client, Prior Client
FLORIDA AG'S OFFICE	State AG	Current Client
ILLINOIS AG'S OFFICE	State AG	Current Client
DELOITTE CONSULTING LLP	Other Consultants & Advisors	Current Client, Prior Client
ERNST & YOUNG	Other Consultants & Advisors	Current Client, Prior Client
IBM CORPORATION	Other Consultants & Advisors	Current Client, Prior Client
MCKINSEY & CO INC.	Other Consultants & Advisors	Current Client
ABBOTT LABORATORIES	Licensing Agreements	Current Client, Prior Client
GL PHARMA	Business Development	Former Client
MARINUS PHARMACEUTICALS	Business Development	Current Client

Matched Entity	Relationship to Debtors	Relationship to L&W ¹
NORTHLAKE	Business Development	Current Client
OCULAR	Business Development	Prior Client
PRAXIS	Business Development	Current Client
SHIONOGI	Business Development	Current Client
SHIONOGI SYMPROIC	Business Development	Current Client
TETRAGENETICS	Business Development	Current Client
OCCIDENTAL CHEMICAL CORPORATION	Litigation	Current Client, Prior Client
CLARIANT PLASTICS & COATINGS	Landlords	Current Client, Prior Client
UBS FINANCIAL SERVICES INC.	Landlords	Current Client, Prior Client
AIRCASTLE ADVISOR LLC	Sublessees	Prior Client
BROOKSIDE EQUITY PARTNERS	Sublessees	Prior Client
CHARTER COMMUNICATIONS HOLDING COMPANY, LLC	Sublessees	Current Client, Prior Client
PHARMACEUTICAL RESEARCH ASSOCIATES, INC.	Sublessees	Current Client, Prior Client
ANAQUA SERVICES INC.	Debtor Legal Counsel	Current Client
CIPRIANI & WERNER PC	Debtor Legal Counsel	Current Client
BLANK ROME LLP	Debtor Legal Counsel	Current Client
COGENCY GLOBAL	Debtor Legal Counsel	Former Client
DLA PIPER LLP	Debtor Legal Counsel	Current Client, Prior Client
JONES DAY	Debtor Legal Counsel	Prior Client
MARKS & CLERK LLP	Debtor Legal Counsel	Current Client
MORRISON & FOERSTER LLP	Debtor Legal Counsel	Prior Client
NORTON ROSE FULBRIGHT US LLP	Debtor Legal Counsel	Prior Client
STEPTOE & JOHNSON	Debtor Legal Counsel	Prior Client
WILMER CUTLER PICKERING HALE AND DORR, LLP	Debtor Legal Counsel	Prior Client
MCDERMOTT WILL & EMERY	Director and Officer Legal Counsel	Current Client
NORTON ROSE	Director and Officer Legal Counsel	Prior Client
PAUL WEISS	Director and Officer Legal Counsel	Prior Client
SIMPSON THACHER BARLETT LLP	Director and Officer Legal Counsel	Prior Client
STEPTOE & JOHNSON	Director and Officer Legal Counsel	Prior Client
BLANK ROME LLP	Employee Indemnity Legal Counsel	Current Client
DLA PIPER LLP	Employee Indemnity Legal Counsel	Current Client, Prior Client
FOLEY & LARDNER	Plaintiffs' Attorneys	Prior Client
GRAY & WHITE	Plaintiffs' Attorneys	Current Client

Matched Entity	Relationship to Debtors	Relationship to L&W ¹
JOHNSON & JOHNSON, PLLC	Plaintiffs' Attorneys	Prior Client
MELISSA J. WILLIAMS	Plaintiffs' Attorneys	Prior Client
ROBINS KAPLAN	Plaintiffs' Attorneys	Former Client
SHER GARNER CAHILL RICHTER KLEIN & HILBERT, LLC	Plaintiffs' Attorneys	Prior Client
SIMMONS & SIMMONS	Plaintiffs' Attorneys	Prior Client
STUART SMITH	Plaintiffs' Attorneys	Prior Client
THE CHARLESTON GROUP	Plaintiffs' Attorneys	Prior Client
THE CHEROKEE NATION	Plaintiffs' Attorneys	Current Client
THE LAW OFFICES OF TOM HALL	Plaintiffs' Attorneys	Current Client
THORNTON LAW FIRM	Plaintiffs' Attorneys	Prior Client
AFSCME DISTRICT COUNCIL 33 HEALTH & WELFARE FUND	Plaintiffs	Former Client
BAPTIST HEALTHCARE SYSTEM, INC.	Plaintiffs	Current Client
BAY COUNTY	Plaintiffs	Current Client
BON SECOURS HEALTH SYSTEM, INC.	Plaintiffs	Current Client
BOONE COUNTY, ILLINOIS	Plaintiffs	Prior Client
CANYON COUNTY	Plaintiffs	Prior Client
CENTRAL STATES, SOUTHEAST AND SOUTHWEST AREAS HEALTH & WELFARE FUND	Plaintiffs	Current Client, Prior Client
CITY OF BOSTON	Plaintiffs	Former Client
CITY OF BURLINGTON	Plaintiffs	Prior Client
CITY OF CHICAGO	Plaintiffs	Current Client, Prior Client
CITY OF DETROIT	Plaintiffs	Prior Client
CITY OF ITHACA	Plaintiffs	Prior Client
CITY OF LOS ANGELES, CALIFORNIA	Plaintiffs	Current Client, Prior Client
CITY OF LYNN	Plaintiffs	Prior Client
CITY OF MINNEAPOLIS, MINNESOTA	Plaintiffs	Prior Client
CITY OF NEW ORLEANS	Plaintiffs	Prior Client
CITY OF NEW YORK	Plaintiffs	Prior Client
CITY OF PHILADELPHIA	Plaintiffs	Current Client
CITY OF RICHMOND	Plaintiffs	Prior Client
CITY OF SEATTLE	Plaintiffs	Prior Client
CITY OF SPRINGFIELD, MISSOURI	Plaintiffs	Prior Client
CITY OF ST. LOUIS	Plaintiffs	Prior Client

Matched Entity	Relationship to Debtors	Relationship to L&W¹
CITY OF VERONA, MISSISSIPPI	Plaintiffs	Prior Client
COLE COUNTY, MISSOURI	Plaintiffs	Prior Client
COMMONWEALTH OF MASSACHUSETTS	Plaintiffs	Current Client
COMMONWEALTH OF VIRGINIA	Plaintiffs	Prior Client
COOK COUNTY, ILLINOIS	Plaintiffs	Current Client
COUNTY OF CONTRA COSTA	Plaintiffs	Prior Client
COUNTY OF DOUGLAS, STATE OF NEBRASKA	Plaintiffs	Prior Client
COUNTY OF MARIN	Plaintiffs	Current Client
COUNTY OF MARION	Plaintiffs	Current Client
COUNTY OF MONROE	Plaintiffs	Prior Client
COUNTY OF MONTEREY	Plaintiffs	Current Client
COUNTY OF NASSAU	Plaintiffs	Prior Client
COUNTY OF ONTARIO	Plaintiffs	Prior Client
COUNTY OF SAN BERNARDINO	Plaintiffs	Former Client
COUNTY OF SAN DIEGO	Plaintiffs	Prior Client
COUNTY OF SAN FRANCISCO	Plaintiffs	Prior Client
COUNTY OF SANTA CRUZ, CALIFORNIA	Plaintiffs	Prior Client
COUNTY OF ST. LAWRENCE	Plaintiffs	Prior Client
COUNTY OF WEBB	Plaintiffs	Current Client
COUNTY OF WESTCHESTER	Plaintiffs	Prior Client
DOUGLAS COUNTY, MN	Plaintiffs	Prior Client
HARRIS COUNTY	Plaintiffs	Current Client
HIGHLANDS REGIONAL MEDICAL CENTER	Plaintiffs	Current Client
JOHN DOE	Plaintiffs	Prior Client
KING COUNTY	Plaintiffs	Current Client
LAFAYETTE GENERAL HEALTH SYSTEM, INC.	Plaintiffs	Current Client, Prior Client
LIVINGSTON COUNTY, MISSOURI	Plaintiffs	Prior Client
MAYOR & CITY COUNCIL OF BALTIMORE	Plaintiffs	Prior Client
METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE	Plaintiffs	Current Client
MICCOSUKEE TRIBE OF INDIANS OF FLORIDA	Plaintiffs	Prior Client

Matched Entity	Relationship to Debtors	Relationship to L&W ¹
MONROE COUNTY, GEORGIA	Plaintiffs	Prior Client
MONROE COUNTY, MISSISSIPPI	Plaintiffs	Prior Client
MSP RECOVERY CLAIMS, SERVICES LLC	Plaintiffs	Current Client
ONEIDA NATION	Plaintiffs	Current Client
ORANGE COUNTY, CA	Plaintiffs	Prior Client
PEOPLE OF CALIFORNIA	Plaintiffs	Prior Client
RISK MANAGEMENT, INC.	Plaintiffs	Current Client
SHAWANO COUNTY	Plaintiffs	Prior Client
ST. VINCENT CHARITY MEDICAL CENTER	Plaintiffs	Current Client, Prior Client
STATE OF ALASKA	Plaintiffs	Current Client, Prior Client
STATE OF ARKANSAS	Plaintiffs	Prior Client
STATE OF CALIFORNIA	Plaintiffs	Former Client, Prior Client
STATE OF CONNECTICUT	Plaintiffs	Prior Client
STATE OF DELAWARE, EX REL. MATTHEW P. DENN	Plaintiffs	Prior Client
STATE OF FLORIDA	Plaintiffs	Current Client
STATE OF ILLINOIS	Plaintiffs	Prior Client
STATE OF NEW YORK	Plaintiffs	Current Client, Prior Client
STATE OF OREGON	Plaintiffs	Prior Client
STATE OF RHODE ISLAND	Plaintiffs	Prior Client
STATE OF TEXAS	Plaintiffs	Prior Client
STATE OF UTAH	Plaintiffs	Prior Client
STATE OF WASHINGTON	Plaintiffs	Prior Client
TALLAHATCHIE COUNTY, MISS.	Plaintiffs	Current Client
TEXAS COUNTY	Plaintiffs	Prior Client
THE CHEROKEE NATION	Plaintiffs	Current Client
THE COMMONWEALTH OF PA BY JAMES MARTIN	Plaintiffs	Current Client
THE COMMONWEALTH OF PUERTO RICO	Plaintiffs	Prior Client
WEST BOCA MEDICAL CENTER, INC.	Plaintiffs	Current Client
ZENITH INSURANCE COMPANY	Plaintiffs	Current Client
UNITED STATES DEPARTMENT OF THE TREASURY	Taxing Authorities	Prior Client
UNITED STATES INTERNAL REVENUE SERVICE	Taxing Authorities	Prior Client

Matched Entity	Relationship to Debtors	Relationship to L&W¹
ABBOTT LABORATORIES, INC.	Major Co-Defendants	Current Client, Prior Client
ACTAVIS ELIZABETH LLC	Major Co-Defendants	Former Client, Prior Client
ACTAVIS KADIAN LLC	Major Co-Defendants	Former Client, Prior Client
ACTAVIS LABORATORIES FL, INC.	Major Co-Defendants	Former Client, Prior Client
ACTAVIS LABORATORIES NY, INC.	Major Co-Defendants	Former Client, Prior Client
ACTAVIS LABORATORIES UT, INC.	Major Co-Defendants	Former Client, Prior Client
ACTAVIS LLC	Major Co-Defendants	Former Client, Prior Client
ACTAVIS MID ATLANTIC LLC	Major Co-Defendants	Former Client, Prior Client
ACTAVIS PHARMA, INC.	Major Co-Defendants	Former Client, Prior Client
ACTAVIS PLC	Major Co-Defendants	Former Client, Prior Client
ACTAVIS SOUTH ATLANTIC LLC	Major Co-Defendants	Former Client, Prior Client
ACTAVIS TOTOWA LLC	Major Co-Defendants	Former Client, Prior Client
ACTAVIS, INC.	Major Co-Defendants	Former Client, Prior Client
ALLERGAN FINANCE LLC	Major Co-Defendants	Current Client, Prior Client
ALLERGAN PLC	Major Co-Defendants	Current Client, Prior Client
ALLERGAN SALES, LLC	Major Co-Defendants	Current Client, Prior Client
ALLERGAN USA, INC.	Major Co-Defendants	Current Client, Prior Client
AMERISOURCEBERGEN CORPORATION	Major Co-Defendants	Current Client, Prior Client
AMERISOURCEBERGEN SERVICES CORPORATION	Major Co-Defendants	Current Client, Prior Client
ANDA PHARMACEUTICALS, INC.	Major Co-Defendants	Prior Client
ANDA, INC.	Major Co-Defendants	Prior Client
ASSERTIO THERAPEUTICS, INC.	Major Co-Defendants	Prior Client
CARDINAL HEALTH PHARMACY SERVICES, LLC	Major Co-Defendants	Prior Client
CARDINAL HEALTH TECHNOLOGIES LLC	Major Co-Defendants	Prior Client
CARDINAL HEALTH, INC.	Major Co-Defendants	Prior Client
CVS HEALTH SOLUTIONS, L.L.C.	Major Co-Defendants	Current Client, Prior Client
CVS PHARMACY INC.	Major Co-Defendants	Current Client, Prior Client
CVS RX SERVICES, INC.	Major Co-Defendants	Current Client, Prior Client
DEPOMED, INC.	Major Co-Defendants	Prior Client
ENDO GENERICS HOLDING, INC.	Major Co-Defendants	Current Client, Prior Client

Matched Entity	Relationship to Debtors	Relationship to L&W ¹
ENDO HEALTH SOLUTIONS INC.	Major Co-Defendants	Current Client, Prior Client
ENDO INTERNATIONAL PLC	Major Co-Defendants	Current Client, Prior Client
ENDO PHARMACEUTICALS, INC.	Major Co-Defendants	Current Client, Prior Client
H.D. SMITH WHOLESALE DRUG CO.	Major Co-Defendants	Prior Client
INSYS MANUFACTURING LLC	Major Co-Defendants	Prior Client
INSYS PHARMA, INC.	Major Co-Defendants	Prior Client
INSYS THERAPEUTICS, INC.	Major Co-Defendants	Prior Client
JANSSEN PHARMACEUTICALS, INC.	Major Co-Defendants	Current Client, Prior Client
MALLINCKRODT BRAND PHARMACEUTICALS, INC.	Major Co-Defendants	Current Client, Prior Client
MALLINCKRODT ENTERPRISES HOLDINGS, INC.	Major Co-Defendants	Current Client, Prior Client
MALLINCKRODT ENTERPRISES LLC	Major Co-Defendants	Current Client, Prior Client
MALLINCKRODT LLC	Major Co-Defendants	Current Client, Prior Client
MALLINCKRODT PLC	Major Co-Defendants	Current Client, Prior Client
MCKESSON CORPORATION	Major Co-Defendants	Former Client, Prior Client
MCKESSON MEDICAL-SURGICAL, INC.	Major Co-Defendants	Former Client, Prior Client
MCKESSON SPECIALTY CARE DISTRIBUTION CORPORATION	Major Co-Defendants	Former Client, Prior Client
MCKESSON SPECIALTY DISTRIBUTION, LLC	Major Co-Defendants	Former Client, Prior Client
MYLAN BERTEK PHARMACEUTICALS, INC.	Major Co-Defendants	Current Client, Prior Client
MYLAN INSTITUTIONAL, INC.	Major Co-Defendants	Current Client, Prior Client
MYLAN LABORATORIES, INC.	Major Co-Defendants	Current Client, Prior Client
MYLAN N.V.	Major Co-Defendants	Current Client, Prior Client
MYLAN PHARMACEUTICALS, INC.	Major Co-Defendants	Current Client, Prior Client
MYLAN PHARMS, INC.	Major Co-Defendants	Current Client, Prior Client
MYLAN SPECIALTY, L.P.	Major Co-Defendants	Current Client, Prior Client
MYLAN TECHNOLOGIES, INC.	Major Co-Defendants	Current Client, Prior Client
MYLAN, INC.	Major Co-Defendants	Current Client, Prior Client
RITE AID CORPORATION	Major Co-Defendants	Prior Client
RITE AID CORPORATION OF NEW YORK, INC.	Major Co-Defendants	Prior Client
RITE AID HEADQUARTERS CORPORATION	Major Co-Defendants	Prior Client

Matched Entity	Relationship to Debtors	Relationship to L&W ¹
RITE AID OF GEORGIA, INC.	Major Co-Defendants	Prior Client
RITE AID OF MARYLAND, INC.	Major Co-Defendants	Prior Client
RITE AID OF MASSACHUSETTS INC.	Major Co-Defendants	Prior Client
RITE AID OF MICHIGAN, INC.	Major Co-Defendants	Prior Client
RITE AID OF NEW YORK, INC.	Major Co-Defendants	Prior Client
RITE AID OF NORTH CAROLINA, INC.	Major Co-Defendants	Prior Client
RITE AID OF OHIO, INC.	Major Co-Defendants	Prior Client
RITE AID OF WEST VIRGINIA, INC.	Major Co-Defendants	Prior Client
TEVA BIOPHARMACEUTICALS USA, INC.	Major Co-Defendants	Current Client, Prior Client
TEVA PHARMACEUTICAL INDUSTRIES LTD.	Major Co-Defendants	Current Client, Prior Client
TEVA PHARMACEUTICALS USA, INC.	Major Co-Defendants	Current Client, Prior Client
WALGREEN CO.	Major Co-Defendants	Former Client, Prior Client
WALGREEN EASTERN CO., INC.	Major Co-Defendants	Former Client, Prior Client
WALGREEN LOUISIANA CO., INC.	Major Co-Defendants	Former Client, Prior Client
WALGREEN OF PUERTO RICO, INC.	Major Co-Defendants	Former Client, Prior Client
WALGREEN PHARMACY	Major Co-Defendants	Former Client, Prior Client
WALGREENS BOOTS ALLIANCE INC.	Major Co-Defendants	Former Client, Prior Client
WAL-MART STORES EAST, INC.	Major Co-Defendants	Current Client, Prior Client
WAL-MART STORES EAST, LP	Major Co-Defendants	Current Client, Prior Client
WAL-MART STORES TEXAS, LLC	Major Co-Defendants	Current Client, Prior Client
WALMART, INC.	Major Co-Defendants	Current Client, Prior Client
NOVO NORDISK	Other	Current Client, Prior Client

Exhibit C

Declaration of Marc L. Kesselman

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

**PURDUE PHARMA L.P., et al.,

Debtors.¹**

Chapter 11

Case No. 19-23649 (RDD)

Jointly Administered

**DECLARATION OF MARC L. KESSELMAN IN SUPPORT
OF APPLICATION OF DEBTORS FOR AUTHORITY TO RETAIN AND EMPLOY
LATHAM & WATKINS LLP AS SPECIAL COUNSEL TO THE DEBTORS
EFFECTIVE AS OF JANUARY 13, 2022**

Marc L. Kesselman, Purdue Pharma L.P.'s ("**PPLP**", and together with its affiliates that are debtors and debtors in possession in these proceedings, the "**Company**" or "**Purdue**") Executive Vice President, General Counsel and Corporate Secretary, in support of the *Application of Debtors for Authority to Retain and Employ Latham & Watkins LLP as Special Counsel to the Debtors Effective as of January 13, 2022* (the "**Application**"),² declares as follows:

1. I am Executive Vice President, General Counsel and Corporate Secretary of PPLP, a Delaware limited partnership headquartered in Stamford, Connecticut.
2. I submit this declaration (the "**Declaration**") in connection with the Application wherein the Debtors seek entry of an order authorizing the Debtors to employ and retain Latham

¹ The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

& Watkins LLP (“**L&W**”) as their special counsel in the Chapter 11 Cases effective as of January 13, 2022.

The Debtors’ Selection of L&W

3. It is my strong belief that it is critical to select special counsel with the utmost care to maximize the value of the Debtors’ estates, while at the same time focusing on costs to ensure that the Debtors’ limited resources are being appropriately utilized.

4. I, as Executive Vice President and General Counsel, along with several other members of the Debtors’ senior management, am responsible for retaining and supervising outside counsel. I am familiar with the markets for professionals both in and out of bankruptcy, and, in particular, L&W’s preeminent appellate practice.

5. The Debtors did not consider any other law firms for this role given L&W’s extensive knowledge and substantial experience.

6. I understand that L&W’s appellate litigation practice has substantial experience advising clients in connection with and arguing cases before federal courts of appeal and the Supreme Court of the United States and that the L&W attorneys in this practice frequently handle a broad array of complex litigation matters on constitutional, statutory, regulatory and other legal matters.

7. L&W will represent the Debtors in connection with the appeal of the District Court Order, including prosecuting the Appeal on behalf of the Debtors and advising the Debtors and their restructuring advisors in connection with the Appeal (collectively, the “**L&W Services**”).

8. If required to retain different counsel to provide the L&W Services, I believe that the Debtors will be forced to expend significant resources and expense to familiarize such counsel with (i) the novel and complex legal issues raised in the Appeal and (ii) the status of matters that

L&W has handled or intends to handle for the Debtors. I believe, for all the aforementioned reasons, that L&W is both well-qualified and uniquely suited to represent the Debtors in connection with these matters in an efficient and timely manner.

Rate Structure and Cost Supervision

9. In the normal course of business, I and attorneys employed by the Debtors under my ultimate supervision typically monitor legal fees and expenses incurred by the Debtors and report to the applicable firm any concerns regarding the reasonableness of such fees and expenses. Any issues regarding such fees and expenses are typically then addressed informally between the Debtors and the firm. I intend to adopt the same practice with L&W in connection with this engagement.

10. L&W has informed the Debtors that its billing rates and the material terms of the engagement are comparable to (i) L&W's standard rates and the material terms for non-bankruptcy engagements and (ii) the billing rates and terms of other comparably skilled counsel.

11. I understand that consistent with L&W's policy with respect to its other clients, L&W will continue to seek reimbursement for expenses and other charges incurred in the rendition of services, as more particularly described in the Garre Declaration. I understand that it is L&W's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. I also understand that it is L&W's policy to charge its clients only the amount actually incurred by L&W in connection with such items.

12. The Debtors understand that it is their responsibility to track their professionals' billing practices to be sure that the fees and expenses the estates pay are fair and reasonable, and the Debtors will review the fee statements of L&W and of all of the Debtors' other professionals

to ensure that continues to be the case. The invoices regularly submitted by L&W are reviewed by attorneys employed by the Debtors under my ultimate supervision.

13. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

[Signature Page Follows]

April 1, 2022
New York, NY

PURDUE PHARMA L.P.
(for itself and on behalf of its affiliates
that are debtors and debtors in possession)

/s/ Marc L. Kesselman

Marc L. Kesselman
Executive Vice President, General Counsel & Corporate
Secretary
Purdue Pharma L.P.